

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25, D. C.

Industry Circular No. 59-29

May 19, 1959

CARRIER PERMITS NOT REQUIRED ON AND AFTER JULY 1, 1959

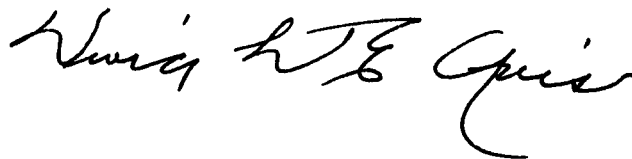
Carriers and others concerned:

Purpose. The purpose of this circular is to inform you of changes in the law and regulations concerning carriers.

Background. The Internal Revenue Code and regulations issued thereunder have for many years required persons desiring to transport tax-free or specially denatured alcohol to obtain a permit to do so. The Excise Tax Technical Changes Act of 1958 (Public Law 85-859), effective July 1, 1959, revoked the statutory requirement for such a permit.

Effect of new law. On and after July 1, 1959, you will no longer be required to possess a permit to transport tax-free, specially denatured, and undenatured ethyl alcohol, including tax-free distilled spirits, and, if you have submitted a bond to the assistant regional commissioner to cover your activities as a carrier, he will initiate action to terminate your bond as of the close of business June 30, 1959 without action on your part.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).



Dwight E. Avis
Director, Alcohol and Tobacco Tax Division